

## CHAPTER 9

# APPROPRIATION ACCOUNTING

The financial returns of a disbursing officer constitute a formal accounting to the United States for all public funds received and expended by the disbursing officer. They also provide data used by the Department of the Navy in its overall financial management of the funds authorized by Congress.

Funds authorized by Congress for use by the various government departments are separated into broad categories called appropriations. Navy financial management encompasses the total accountability to Congress for the costs of labor, material, and services used to operate the entire Navy. Since these costs are

paid for by appropriations, this overall accounting by the Navy is called appropriation accounting.

### DEPARTMENT OF DEFENSE APPROPRIATION ACT

The Navy is supported by the country's taxpayers. Apart of each taxpayer's dollar is made available to the Navy each year when Congress passes the Department of Defense Appropriation Act. This includes those appropriations assigned to the Navy for administration. An appropriation is an annual authorization to incur obligations for specified purposes and to make payments out of the Treasury. Figure 9-1 illustrates the

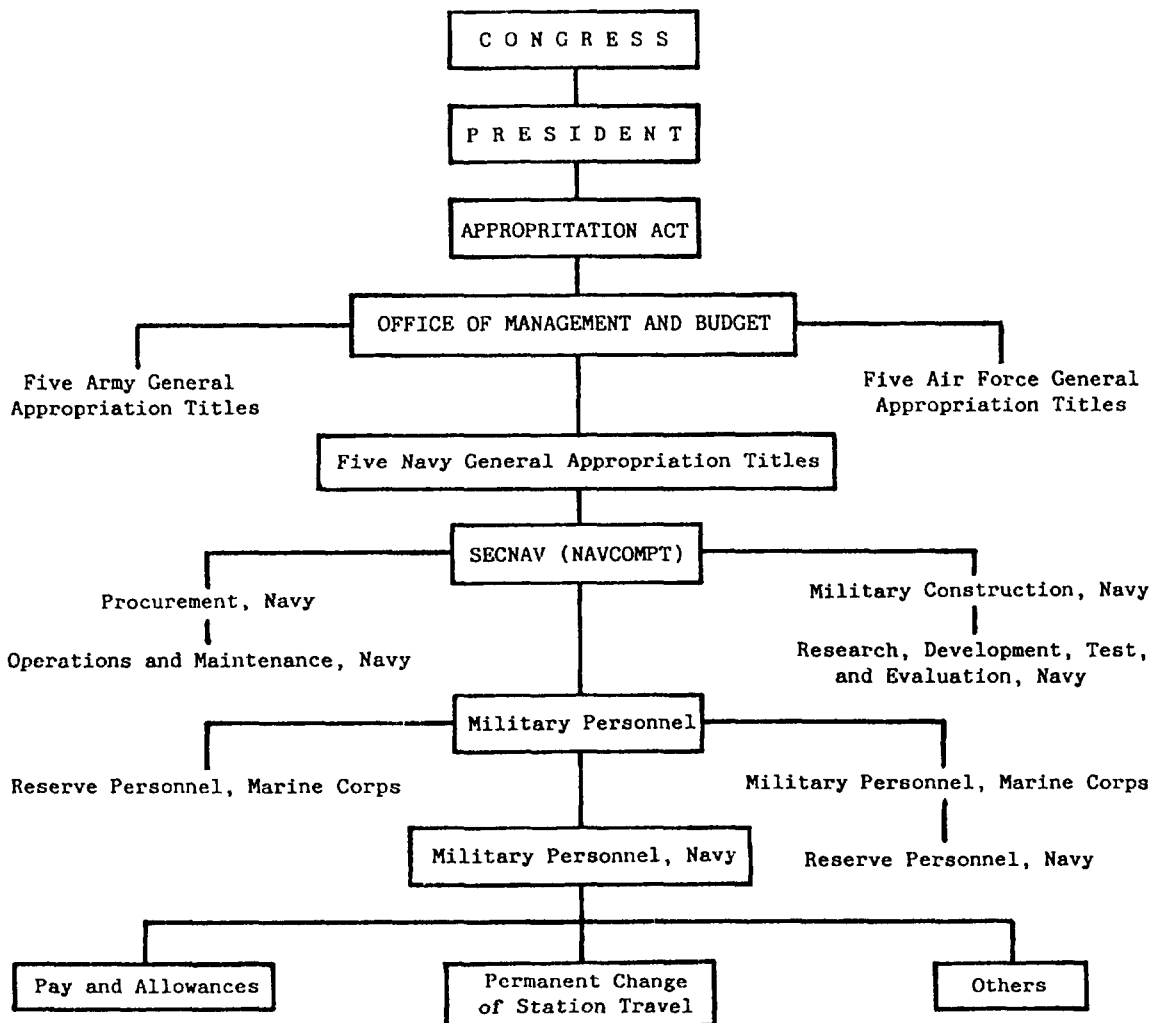


Figure 9-1.-The flow of Navy funds.

flow of money for the appropriation Military Personnel, Navy (MPN).

## NAVY APPROPRIATIONS

After each Navy appropriation or fund passed by Congress becomes law, the amount appropriated is assigned to one or more Navy systems commands, fleet commanders, bureaus, or offices having administrative control over its expenditure. The systems command, fleet commander, bureau, or office makes specific funds within an appropriation available for use through the issuance of an authorization. The authorization may be in the form of an allotment or operating budget and is the authority to incur commitments, obligations, and expenditures to accomplish an approved objective.

An allotment or operating budget is a subdivision of an appropriation that provides the funding authority for an official to accomplish a specific function or mission. For the operation of ships and other fleet units, the funds are further subdivided into operating targets (OPTARs).

### Fiscal Year

The fiscal year (FY) of the federal government is the period beginning 1 October and ending 30 September of the following calendar year. The fiscal year is designated by the calendar year in which it ends. For example, the fiscal year 1992 (FY92) is the period beginning 1 October 1991 and ending 30 September 1992.

The fiscal year is also broken down into fiscal quarters. For example, the fiscal quarters of FY92 are as follows:

- First quarter-1 October 1991 to 31 December 1991
- Second quarter-1 January 1992 to 31 March 1992
- Third quarter-1 April 1992 to 30 June 1992
- Fourth quarter-1 July 1992 to 30 September 1992

### Expenditures of Appropriations

Commanding officers obligate funds as prescribed by the allotments or operating budgets issued by the bureaus, systems commands, fleet commanders, and offices that administer the Navy's appropriations. They must also adhere to the instructions contained in the *NAVCOMPT Manual* volume 2. Commands use

various documents to authorize the purchase of material and services and payments to military and civilian personnel. Disbursing officers use various types of public vouchers to pay for materials, services, and payrolls based upon supporting documentation from commands.

Much of the material and services needed by the Navy are procured under government contracts with manufacturers and suppliers. The Navy Supply Systems Command (NAVSUP) distributes these materials and services throughout the Navy and accounts for them on issue documents. Financial information processing centers (FIPCs) process these documents and pay for supported charges using specific types of vouchers. Thus, field or local disbursing officers normally are concerned only with those public vouchers that cover payments to military and civilian personnel. The types of payments that local disbursing officers pay are discussed in chapter 11 of this training manual.

Each public voucher must contain the authority (purchase order, contract, invoice, or other supporting documents) for payment and a signed receipt from the payee for a cash payment or a record of a Treasury check issued to the payee. For appropriation accounting purposes, each public voucher must contain the reason, shown on supporting documents or the face of the voucher, for the payment. The voucher also must contain the proper accounting classification to identify the appropriation from which funds are being paid.

### Types of Appropriations

Most appropriations are based on the fiscal year as specified in the Appropriation Act. However, not all appropriations are limited to 1 fiscal year. A research project, for example, might operate for an indefinite period. Funding for the project will come from an appropriation available for more than 1 fiscal year.

You will normally encounter two types of appropriations in your work: annual appropriation and continuing or no-year appropriation. A third type, multiple-year appropriation, is used by the Navy but rarely at lower level activities.

Annual appropriations, sometimes called 1-year appropriations, generally pay for the current maintenance expenses of the Department of the Navy. They become available for payment of obligations at the beginning of the fiscal year designated in the Appropriation Act. They may be obligated or directly expended only during that fiscal year. However, they normally remain available for the payment of

obligations for 2 years after the end of the fiscal year for which designated. This 2-year period of availability may be extended by Congress. At the end of the 2-year period or other extended period approved by Congress, the balance remaining in the account is transferred to the successor account.

Continuing or no-year appropriations are not restricted to a fixed period of time. They are available for incurring obligations until exhausted or until the purpose for which they are designated is carried out.

Multiple-year appropriations are available for incurring obligations for a definite period of time in excess of 1 fiscal year. Military construction and procurement accounts are examples of multiple-year accounts. They are available for payment of obligations incurred only during the fiscal years specified in the act. Like annual appropriations, the additional 2-year period availability, extension by Congress, and transfer to the successor account also apply to multiple-year appropriations.

### Status of Appropriations

Four terms designate the status or availability of appropriations: current or unexpired, expired, and lapsed

An appropriation available for incurring obligations during the current fiscal year is called a current or an unexpired appropriation. Funds may be expended by local disbursing officers from any current appropriation.

An appropriation no longer available for obligation but still available for 2 years for disbursement to liquidate existing obligations is called an expired appropriation.

An appropriation no longer available for disbursement is called a lapsed appropriation. Obligated funds of a lapsed appropriation are transferred to a successor account in the Treasury where they remain available for liquidation of existing obligations. All Navy lapsed appropriation claims covering military pay and allowances are submitted to DFAS - Cleveland Center for payment. Local disbursing officers may disburse from Navy lapsed appropriations for dealers' bills, travel claims, and other claims settlements.

The *NAVCOMFT Manual*, volume 2, paragraph 022000, contains a complete listing of types of appropriations.

### Identification and Structure of Appropriation Symbols

Appropriations are identified by titles and by symbols. These titles are simply the names of the appropriations and express their general purposes. For example, the appropriation used to pay active duty Navy personnel during FY92 is called Military Personnel, Navy, 1992 and is abbreviated as MPN 1992.

The appropriation symbols are the accounting classifications used to identify appropriation in public vouchers and other documents. For example, the symbol used for MPN 1992 is 1721453.

Normally, appropriation symbols have seven to nine digits. The meaning of the digits from left to right is as follows:

- The first two digits identify the government department responsible for administering the appropriation. For example, 17 designates the Department of the Navy.

- For current and no-year appropriations the third digit identifies the fiscal year for which the appropriations were made. One numeral digit is used for an annual appropriation, X is used for a continuing appropriation, and M is used for a successor appropriation.

- For multiple-year appropriations the third, fourth, and fifth digits identify the first and last fiscal years applicable. For example, a multiple-year appropriation current during FY91 and FY92 would show 1/2.

- The last four digits identify the purpose of the particular appropriation. For example, Military Personnel, Navy is represented by 1453.

A 10-digit appropriation symbol occurs when an appropriation is transferred from one government agency to another. The symbol 17-5723020 represents an Air Force appropriation transferred to the Navy. The complete symbol 5723020, used by the Air Force, is retained and prefixed by 17-, the Navy designation.

To review the structure of appropriation symbols, see the examples shown in figure 9-2.

### FUNDS

Funds fill a very important need in financing the day-to-day operations of the Navy.

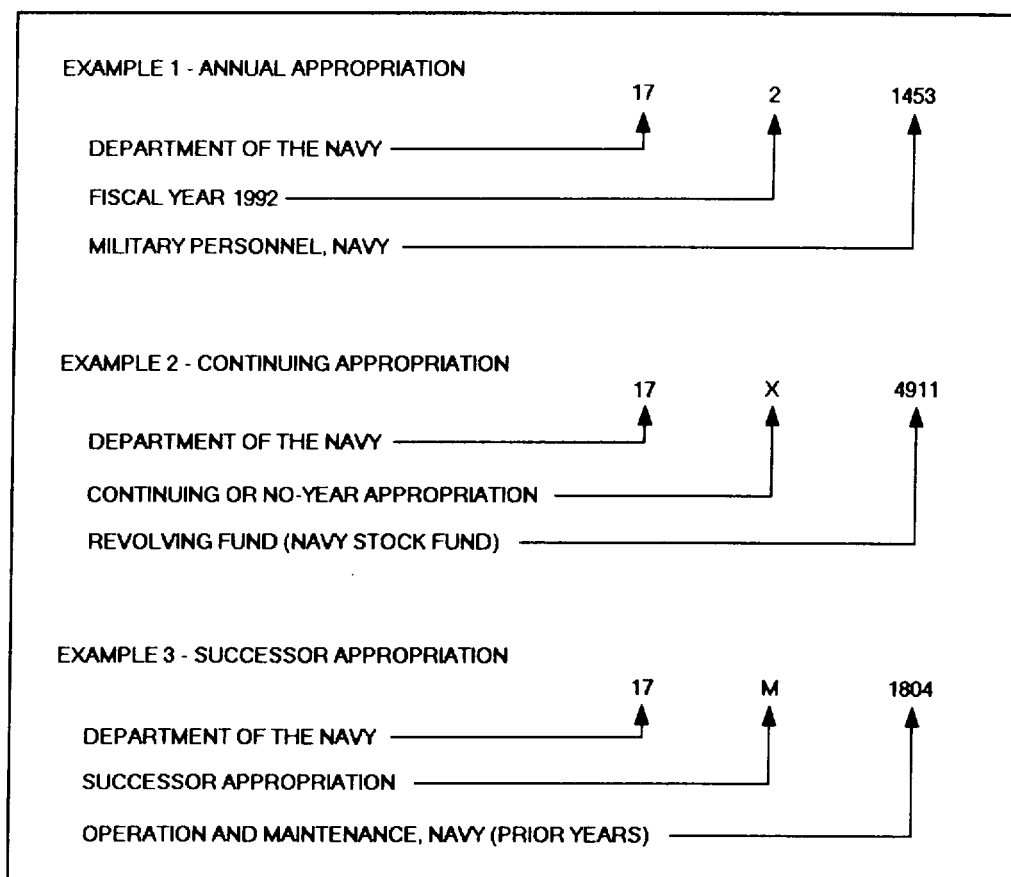


Figure 9-2.-Structure of appropriation symbols.

## Purpose and Use

Funds are special sums of money or other resources, such as appropriations, that are set aside by Congress for specific purposes. Funds differ from appropriations since they are usually permanent in nature (do not expire) unless revoked by Congress.

## Types of Funds

Two types of funds are commonly used by the Navy:

1. A revolving fund is set up to provide working capital to procure materials and services. When these materials and services are used, their value is charged to appropriated money and credited back to the working capital for reuse to maintain the principal of the fund. An example of a revolving fund is the Navy Stock Fund (NSF). The NSF is used to purchase common supply items used throughout the Navy.

2. A trust fund is one in which money is held in trust under a special agreement or an act of Congress. The money can be expended only by following the terms of

the agreement or trust act. An example of a trust fund is the Ship's Stores Profits, Navy (SSPN). Profits from items sold in a ship's store are held in SSPN and may be expended only for the authorized expenses of the ship's store and for the recreation and amusement of the personnel of the Navy.

As with appropriations, funds are identified by titles and symbols. The *NAVCOMPT Manual*, volume 2, chapter 2, lists these titles and symbols. The symbols are constructed in the same manner as those for no-year appropriations by using an X instead of the fiscal year digit(s). For example, the symbol of the SSPN is 17X8723.

## ACCOUNTING CLASSIFICATION CODE

To provide a uniform system of accumulating and reporting accounting information, the Navy uses an alphanumeric code system called the accounting classification code. The use of a standard code format simplifies the identification of charges summarized by the FIPCs for the use of the bureaus, systems commands, and other activities that administer the funds or are

otherwise involved in the financial management process. An alphanumeric code can also be easily transferred to computer disks so that accounting information can be consolidated through the use of automated data processing systems.

While the primary classification of naval expenditures is by appropriation or according to the legal source of the funds chargeable, these funds also are subdivided and allocated to the bureaus, systems commands, fleet commanders, and offices of the Navy. As mentioned earlier, they are made further available at the local or operating level by means of operating budgets, allotments or, in some cases, suballotments or OPTARs.

The accounting classification code is structured as follows:

- Nine code elements that identify the various accounting classifications.
- Each element is composed of a definite number of characters.

- Partially used elements are prefixed with zeros as necessary to complete the required number of characters.
- When an element is not required, it is shown on the voucher as a zero-filled field.

Figure 9-3 illustrates a complete accounting classification code. The nine elements of the code are always entered on the documents in the sequence shown regardless of any preprinted headings listed on the form.

The originator of any document used in accounting provides the proper accounting classifications. However, disbursing officers make sure the accounting data is complete and correct when vouchers are processed for payment or collection.

### APPROPRIATION

The first element of the code is the symbol of the appropriation or fund being used. In figure 9-3, the symbol MPN 92 is used as the first element.

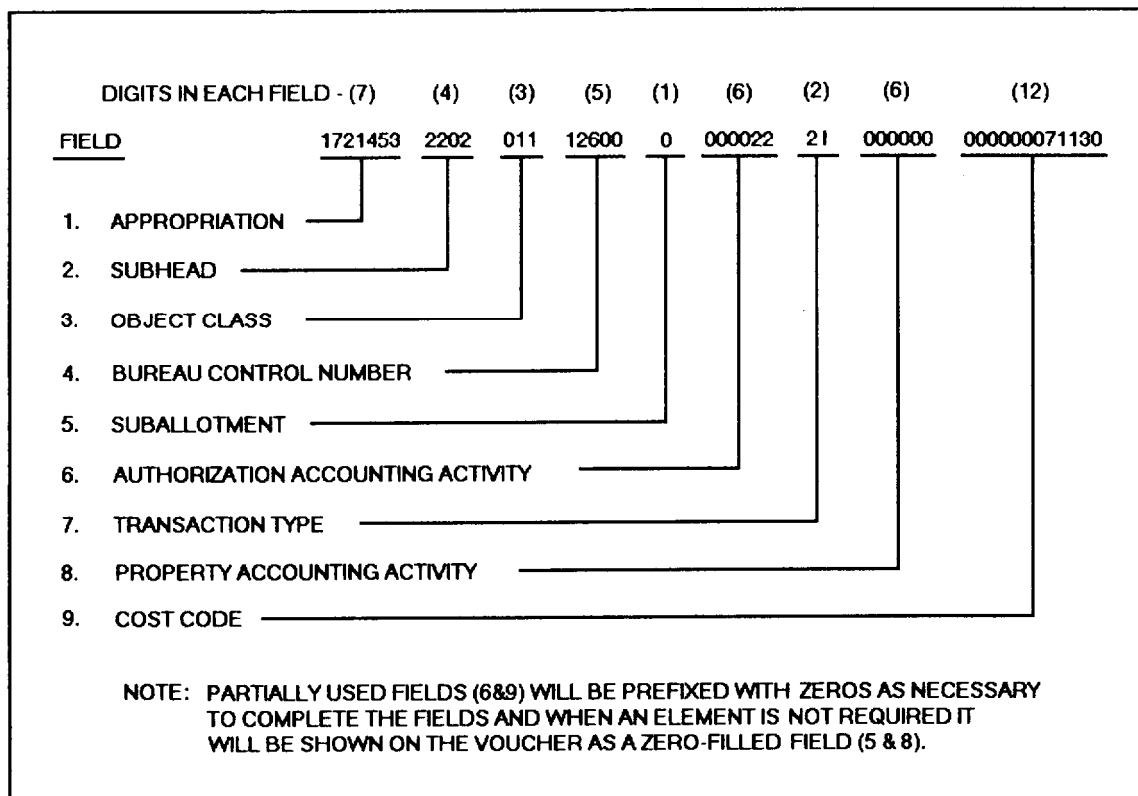


Figure 9-3.-The accounting classification code.

## SUBHEAD

The second element of the code is the accounting classification that identifies the first level of subdivision of an appropriation or fund and is called a subhead. The subhead consists of four characters. The first two characters identify the administering office and the latter two characters identify the specific purpose of the charges.

In figure 9-3, the subhead .2202 tells you that the administering office is NMPC represented by 22 and the purpose of the money is for the pay and allowances of enlisted members represented by 02. The *NAVCOMPT Manual*, volume 2, chapter 2, lists subheads and their purposes with appropriations and funds to which they apply.

## OBJECT CLASS

The third element of the code is the accounting classification that identifies the natures of the services or articles for which money is being expended and is called the object class. A three-digit number is required with certain appropriations and for all transactions affecting international balance of payment, which is discussed later. A two-digit number is required for other transactions.

You should always precede the two-digit number with a zero because object classes are always entered as a three-character element of the code. In figure 9-3, the object class 011 (11 preceded by 0) tells you that the nature of the payment is for personal compensation that includes pay and allowances credited on Navy pay accounts.

The *NAVCOMPT Manual* volume 2, chapter 6, lists applicable object classes for the two-digit numbers; chapter 7 lists the three-digit numbers.

## BUREAU CONTROL NUMBER

The fourth element of the code is the accounting classification that identifies the allotment authorization or operating budget of a particular activity. Activities receiving allotments may be bureaus, systems commands, fleet commands, or individual stations.

The allotment authorization number or bureau control number consists of five characters. Under the operating budget system, the first two characters identify the budget project for which the funds are allocated and the latter three characters identify the

activity to which the allotment is granted. For operating budgets, the unit identification code (UIC) is shown.

For permanent change of station (PCS) travel orders, the appropriate functional account number (FAN), to be discussed later, is entered in this field.

In figure 9-3, the 12 is the budget project, which is pay and allowances of enlisted personnel in the Regular Navy and Naval Reserve. The 600 identifies NMPC as the command to which the allotment was granted.

In addition to the instructions contained in the *NAVCOMPT Manual*, volume 2, chapter 3, publications and directives issued by the command administering the funds specify the conditions under which charges may be made to allotments. Do not confuse appropriation allotments with allotments of military pay discussed in chapter 4 of this training manual.

## SUBALLOTMENT

The fifth element of the code identifies a further subdivision of funds under an allotment or operating budget and is called a suballotment. The suballotment consists of one character and is entered immediately following the bureau control number as shown in figure 9-3.

For PCS travel orders, a one-digit alphabetic code indicating the rank or rate of the member is shown in this field. The *Financial Management Guide for Permanent Change of Station (PCS) Travel (Military Personnel, Navy [MPN])*, NAVMILPERSCOMINST 7040.1, lists the rank or rate codes.

## AUTHORIZATION ACCOUNTING ACTIVITY

The sixth element of the code identifies the activity, office, or command designated to perform the accounting for an allotment. Such a designated activity is called an authorization accounting activity. Six characters are used in this field.

The UIC of the activity performing the accounting is used for this element of the code. The UIC is always preceded by an alphabetic character or a zero. In figure 9-3, the authorization accounting activity 000022 represents the UIC (00022) of the Chief of Naval Personnel (CHNAVPERS) preceded by 0.

## TRANSACTION TYPE

The seventh element of the code is used to identify certain types of expenditures or collections that cannot be identified easily from other elements shown in the accounting classification code. The transaction type code consists of two characters and is usually required on documents processed by disbursing offices.

The *NAVCOMPT Manual*, volume 2, chapter 8, lists and explains these codes. In figure 9-3, 21 represents a transaction that pertains to items of pay and allowances credited or charged to the Master Military Pay Account (MMPA).

## PROPERTY ACCOUNTING ACTIVITY

The eighth element of the code identifies the activity that holds property in a stores account or for which the plant property was purchased. The UIC of the property accounting activity is used for this element and appears on those financial documents involving stores accounts or plant property. Six characters are used in this element. An alpha character or zero precedes the UIC to make up the six digits.

For temporary additional duty (TAD) orders, the travel order number, simply known as a tango number, is shown in this field.

When this element is not required, the field is completed by placing six zeroes as shown in figure 9-3.

## COST CODE

The ninth element of the code is the accounting classification that identifies the source of information required for budget and accounting purposes at the local level and is called the cost code. Twelve characters are used in this field. Again, leading zeroes are used when a cost code contains less than 12 characters.

The authorization accounting activity determines the structure of the code in collaboration with the activity administering the authorizations. Established numbering systems such as job order numbers, fund codes used for many shipboard expenditures, and functional accounts usually are used in the cost code structure. UICs frequently are included as part of the code.

In figure 9-3, the cost code 00000071130 represents the functional account number 71130 preceded by six zeroes.

## FUNCTIONAL ACCOUNT NUMBERS

FANs classify transactions according to the use for which the transactions are made.

## PURPOSE

FANs provide a source of reference for which cost analysis is required to do the following:

- Gain knowledge of the purposes for which appropriations and funds are used
- Project budget estimates
- Prepare statistical reports requested by Congress
- Develop cost information for effective use of appropriated funds
- Compare the cost of performing work between activities of the Navy

## NUMBERING PLAN

Each functional account has five digits. The combination of numbers identifies each expenditure as to the major heading, the subdivision within the major heading, and the purpose or type.

### Major Series

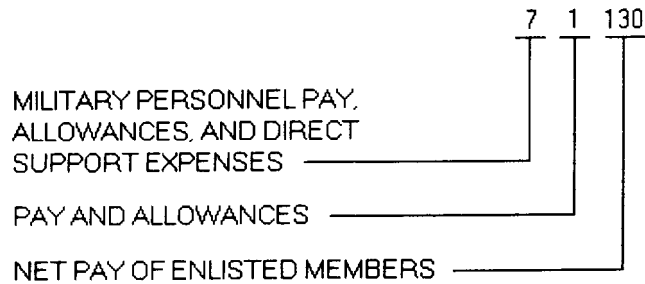
The first digit of each FAN indicates the major headings for the six major series of FANs. The major series are as follows:

- 10000-Naval vessels
- 40000-Ashore naval activities
- 50000-Stores
- 60000-Stores manufacturing and repair
- 70000-Military personnel pay, allowances, and direct support expenses
- 90000-Miscellaneous, asset, liability, income, and expense accounts

### Secondary Series

The second digit of the FAN is combined with the first digit to designate the heading for the secondary series of account numbers. The remaining digits provide a further breakdown by purpose or type of expenditure. For example, the FAN 71130 breaks down as follows:

For a complete listing of the 74000 series of FANs, see the NAVCOMPT Manual, volume 2, paragraph 024283.



## 74000 SERIES OF FANs

The 74000 series of FANs generally applies to travel expenses pertaining to the movement of military personnel, their dependents, household goods, and privately owned automobiles incident to PCS orders.

Except for travel of Naval Academy midshipmen, naval aviation cadets, and guards incident to the delivery of military absentees, the 74000 series of FANs chargeable to MPN is determined from cost categories and subcategories. The cost category is identified by the third digit, and the subcategory is identified by the fourth and fifth digits as follows:

THIRD DIGIT		DESCRIPTION
REGULAR ACTIVE DUTY	TRAINING AND ADMINISTRATION (TAR) RESERVE	
2	M	TRAVEL OF MEMBER, INCLUDING DLA FOR SINGLE MEMBERS
3	D	TRAVEL OF DEPENDENTS, INCLUDING DLA
4	H	HOUSEHOLD GOODS, INCLUDING TRAILER ALLOWANCE
5	P	TRANSPORTATION OF AUTOMOBILES

FOURTH AND FIFTH DIGITS	DESCRIPTION (MOST COMMONLY USED)	EXAMPLES	
		MBR	DEPN
70	MILEAGE IN LIEU OF TRANSPORTATION (MALT)	74270	74370
78	DISLOCATION ALLOWANCE	74278	74378
94	MISCELLANEOUS EXPENSES	74294	74394
96	FLAT RATE PER DIEM ON PCS TRAVEL TIME	74M96	74D96

## UNIT IDENTIFICATION CODES

The UICs are employed as the primary identifier in both the internal Department of the Navy systems and the standard Department of Defense systems. It is a five-character alphanumeric code. The UICs on pay documents identify the ship or activity to which the member is attached.

Local disbursing officers report to DFAS - Cleveland Center, via naval message, all gains and losses of those UICs to which they provide disbursing services on a regular basis. DFAS - Cleveland Center needs this information to maintain the automated activity master file used to distribute monthly LESs to members' present duty stations.

Director, DFAS - Washington Center assigns UICs for the Department of the Navy for the Comptroller of the Navy.

For a complete listing of UICs, in numerical and alphabetical order, consult the *NAVCOMPT Manual*, volume 2, chapter 5. This particular chapter is maintained as a separate manual.

## INTERNATIONAL BALANCE OF PAYMENTS

The Department of the Navy submits reports to higher authority of transactions affecting the U.S. international balance of payments (BOP). A two-digit alpha identification country code identifies the nation involved in a transaction that affects the BOP. For example, BD is the country code for Bermuda.

When a payment is made by your ship or activity for material or services purchased in a foreign country, or for the reimbursement of expenses of a member performing travel in a foreign country, these transactions affect the BOP. As a general rule, all voucher transactions made by afloat and disbursing officers not located in the United States are coded to identify the country or countries affected by the payment or collection (U.S. or foreign currency). Vouchers processed by disbursing officers located in the United States are only coded with a country code if other than the code for the United States is applicable.

Vouchers affecting the BOP also need a three-digit expenditure category code, also known as the BOP object class code, for payments and a two-digit source code for collections. These codes are used to identify the

type and application of the individual transaction entering the BOP reporting system. For example, when a ship is home-ported in Italy, its military payrolls will be country coded IT with an object class code 110. One example of a collection source code is 10. This code identifies collections made from U.S. personnel resulting from sales in commissary stores located abroad. These accounting codes will be inserted in the accounting data sections of financial documents.

Figure 9-4 shows the general rules for country coding selected financial transactions. Figure 9-5 shows a proper way of coding a public voucher that affects the BOP.

A complete list of financial transactions affecting the BOP is contained in the *NAVCOMPT Manual*, volume 2, chapter 7.

### SUMMARY

Accuracy of the monthly financial returns of the disbursing officer is a must. With this in mind, you must make sure the accounting data on financial documents are accurate. If you are in doubt, consult the *NAVCOMPT Manual*, volume 2, your bible on appropriation accounting.

<u>ITEM</u>	<u>COUNTRY TO CODE</u>
1. DISLOCATION ALLOWANCE	1. COUNTRY TO WHICH THE INDIVIDUAL'S FAMILY MOVED.
2. PERMANENT CHANGE OF STATION TRAVEL	2. COUNTRY IN WHICH THE GREATER PART OF THE ALLOWANCES WAS EARNED OR EXPENSES INCURRED.
3. TEMPORARY ADDITIONAL DUTY PAYMENTS INCLUDING ADVANCES	3a. WHEN ONE TAD STATION INVOLVED -- COUNTRY WHERE THE TAD STATION IS LOCATED. 3b. WHEN MORE THAN ONE COUNTRY IS INVOLVED -- COUNTRY IN WHICH THE GREATER PART OF THE PER DIEM WAS OR WILL BE EARNED.
4. AFLOAT MILITARY PAYROLLS FOR SHIPS HOME-PORTED IN A FOREIGN COUNTRY	4. COUNTRY IN WHICH THE SHIP IS HOME-PORTED.
5. AFLOAT MILITARY PAYROLLS FOR SHIPS HOME-PORTED IN THE UNITED STATES	5. CODED TO THE UNITED STATES.
6. PAYROLLS FOR PERMANENTLY ASSIGNED PERSONNEL OVERSEAS	6. COUNTRY WHERE THE DUTY IS PERFORMED.
7. PAYROLLS PAID ASHORE FOR MEMBERS ON LEAVE OR TEMPORARY DUTY OUTSIDE THE UNITED STATES	7. COUNTRY IN WHICH THE PERSONNEL ARE LOCATED AT THE TIME OF PAYMENT.

Figure 9-4. General rules for country coding selected financial transactions.

NFC USE ONLY		3055		NFC USE ONLY	
<b>MILITARY PAY VOUCHER</b>					
1. VOU. NO. 90909		2. TOTAL PAGES 0		3. PAYROLL NO. N1010	
				4. DEPARTMENT	
5. PURPOSE OF PAYMENT SPECIAL					
6. ORGANIZATION AND LOCATION  PERSONNEL SUPPORT ACTIVITY DETACHMENT BERMUDA FPO NEW YORK 09560				7. PAID BY:  PAID UIC 43333 PSD BERMUDA 20 OCT 91 SYMBOL 7182	
				(BRIEF STAMP)	
8. SSN 111-22-3333		9. MEMBER'S NAME (LAST, FIRST, MIDDLE INITIAL) RYANOWSKI, TOMCZAK M			
I CERTIFY THIS VOUCHER IS CORRECT AND PROPER FOR PAYMENT FROM THE APPROPRIATION AND/OR FUND INDICATED BELOW.					
10. DSSN 7182		11. TYPED NAME OF DISBURSING OFFICER T. O. KRUZ		12. SIGNATURE OF DISBURSING OFFICER <i>T. O. Kruz</i>	
AS AGENT OFFICER TO THE ABOVE DISBURSING OFFICER, I CERTIFY THE AMOUNTS SHOWN ON THE ATTACHED MONEY LISTS HAVE BEEN PAID BY ME TO MEMBERS LISTED THEREON AFTER PROPER IDENTIFICATION.					
13. DATE PAID (YR/MO/DA) 91 OCT 20		14. SIGNATURE OF AGENT OFFICER			
15. COUNTRY CODE BD110		APPROPRIATION CHARGES			
16. APPROPRIATION					

COUNTRY CODE

EXPENDITURE  
CATEGORY  
CODE

H. CURRENCY: LIRA		EXCHANGE RATE 1145		- \$1.00		I. TOTAL DEDUCTIONS	
13. IT ACCOUNTING CLASSIFICATION TO BE CHARGED (DISBURSEMENT)							
A. ACRN	B. APPROPRIATION	C. SUB-HEAD	D. OBJ. CLASS	E. BUREAU CONTROL	F. SA	G. AAA	H. TT
	1721453	2253	222	74476	H	000022	AA
							YJ2195
							YJ2112334455
							K. AMOUNT (U.S. CURRENCY ONLY) \$515.51
L. TOTAL NET AMOUNT TO BE PAID (BLOCK 9-H MINUS BLOCK 12-I)							
14. INSPECTION REPORT NOS:				15. GOV'T B/L NOS:			

**Figure 9-5.-Coding vouchers that affect the international balance of payments.**

## REFERENCES

*Financial Management Guide for Permanent Change of Station (PCS) Travel (Military Personnel Navy [MPN]), NAVMILPERSCOMINST 7040.1, Naval Military Personnel Command, Washington, DC, November 2, 1989.*

*International Balance of Payments Program - A System for Accounting, Estimating, Reporting, Controlling, and Managing, NAVCOMPTINST 7020.10, Change 2, Navy Department, Office of the Comptroller, Washington, DC, July 4, 1973.*

*Navy Comptroller Manual* (NAVCOMPTMAN), NAVSOP-1000-2, Volume 2, Chapters 1,2,3,4,6, 7, and 8, Change 345, Department of the Navy, Office of the Comptroller, Washington, DC, September 5, 1990.

*Navy Comptroller Manual* (NAVCOMPTMAN), NAVSOP-1000-4, Volume 4, Chapter 8, Section 2, Navy Department, Office of the Comptroller, Washington, DC, revised May 25, 1990.

*Navy Comptroller Manual* (NAVCOMPTMAN), NAVSOP-1000-25, Volume 2, Chapter 5, Revision

61, Navy Department, Office of the Comptroller, Washington, DC, November 9, 1990.

*Navy Pay and Personnel Procedures Manual* (PAYPERSMAN), NAVSOP-3050, Part Nine, Chapter 4, Change 122, Section H, Navy Department, Office of the Comptroller, Washington, DC, October 17, 1990.

*Source Data System Procedures Manual* (SDSPROMAN), NAVSO P-3069-2, Volume II, Part Four, Chapter 3, Section D, Change 28, Navy Department, Office of the Comptroller, Washington, DC, November 19, 1990.

